Index to Volume 5

1 is the Spring 1992 issue
2 is the Summer 1992 issue
3 is the Autumn 1992 issue
4 is the Winter 1992/93 issue

AUTHORS

Bell, Christopher, Levin, Naomi, and Rogers, Thomasina. ADA and Benefit Plans: A Civil Rights Law Perspective, No. 3, 377-91

Bongard, C. Mark. A Commentary on Window Plans, No. 2, 165-67

Bosco, Philip R. Closed and Withdrawn Regulations Projects, 1992 Business Plans, No. 3, 419-26

Bosco, Philip R. Employer-Provided Outplacement Services, Geographic-Locale Restriction on VEBAs, No. 4, 607-12

Bosco, Philip R. Expiring Tax Provisions, Group-Term Life Insurance, and Dependent Life Insurance, No. 1, 131-39

Bosco, Philip R. Rulings: Secular Trusts, Rabbi Trusts, S-Corporation FICA, and Revised Per Diem, No. 2, 263-72

Braden, Gregory C., and Horn, Peggy F. Dodging the Postretirement Medical Litigation Bullet: The Financial Side, No. 3, 333-49

Brauer, Mary A. What the Courts Think COBRA Means: The Early Cases, No. 1, 61-78

Brown, Kyle N., Sorensen, Kjeld, and Rosenow, Kathleen S. Health Care Funding Vehicles: Tax-Favored Versus Other Approaches, No. 1, 5-23

Case, Mary S., and Coleman, Dennis R. Qualified-Cafeteria Plan Hybrid: Appetizing Addition to Retiree Funding Menu?, No. 4, 533-55

Chadwick, Robert Glenn, Jr., Gibson, Cynthia Marcotte, and King, Janna Powers. ERISA Preemption's Use To Cut Workers' Compensation Costs, No. 2, 187-97

Coleman, Dennis R., and Case, Mary S. Qualified-Cafeteria Plan Hybrid: Appetizing Addition to Retiree Funding Menu?, No. 4, 533-55

Damico, Nicholas P., and Graham, Barbara A. Early Retirement Incentive Window Plans: New Hurdles, No. 1, 89-101

Davis, Victoria F. Duking It out with the Doctors: Litigation between Providers and Payers, No. 2, 175-86

DeGiuseppe, Joseph, Jr. Flexible Work Arrangements: An Emerging Area of Law, No. 1, 25-40

Dowd, Terry Bancroft. The Legal Challenge of Designing a Successful Utilization Review Strategy, No. 4, 459-76
Drake, Harry L. The ADA and Risk Classification in Benefit Plans, No. 3, 393-403
Footer, Michael. Executive Compensation in Not-For-Profits: Working within the Rules, No. 2, 211-25
Gasparro, Donato J. New Rules for Medigap Insurance: Alternative for Retiree Health Care?, No. 4, 577-87
Gibson, Cynthia Marcotte, King, Janna Powers, and Chadwick, Robert Glenn, Jr. ERISA Preemption's Use To Cut Workers' Compensation Costs, No. 2, 187-97
Goldsmith, Willis J. Courts Split on Employer's Right To Change Retiree Health Benefits, No. 1, 145-55
Goldsmith, Willis J. Recent Decisions Address Key Terms, Benefit Overpayments, Retiree Benefits, and Fiduciary Duty, No. 3, 431-40
Goldsmith, Willis J. Recent Rulings: ERISA Preemption, and More ERISA Preemption, No. 4, 619-29
Goldsmith, Willis J. Technical Violations, Fiduciary Duty, Preemption, Workers' Compensation, No. 2, 279-89
Graham, Barbara A., and Damico, Nicholas P. Early Retirement Incentive Window Plans: New Hurdles, No. 1, 89-101
Grenig, Jay E. Review of the Current Literature, No. 1, 157-64
Grenig, Jay E. Review of the Current Literature, No. 2, 291-99
Grenig, Jay E. Review of the Current Literature, No. 3, 441-49
Grenig, Jay E. Review of the Current Literature, No. 4, 631-39
Harney, N. Caroline. Owner Participation in Taft-Hartley Plans Risky, No. 2, 199-209
Helitzer, Jack B. The Louisiana Service Charge: The Wrong Way To Do Right, No. 1, 121-29
Helitzer, Jack B. Medicare Balance Billing: Some States More Effective than Feds, No. 4, 597-606
Helitzer, Jack B. Secondary Plans under COB: It May Not Pay To Play Around, No. 2, 253-62
Helitzer, Jack B. State Efforts To Provide Universal Health Care Coverage: Florida, Minnesota, Oregon, No. 3, 405-17
Henessy, Ellen A. The ADA and Employee Health Plans—An Overview, No. 3, 367-76
Hickman, John R., and Hutchinson, James S. Including Accident & Health Policies in a Cafeteria Plan, No. 4, 511-31
Hinrichs, Peter A., Meagher, Thomas W., and Macey, Scott J. Installing Group Long-Term-Care Insurance, No. 3, 307-32

Horn, Peggy F., and Braden, Gregory C. Dodging the Postretirement Medical Litigation Bullet: The Financial Side, No. 3, 333-49
Hutchinson, James S., and Hickman, John R. Including Accident & Health Policies in a Cafeteria Plan, No. 4, 511-31
King, Janna Powers, Chadwick, Robert Glenn, Jr., and Gibson, Cynthia Marcotte. ERISA Preemption's Use To Cut Workers' Compensation Costs, No. 2, 187-97
Laarman, Linda M. Election-Year Opportunities, No. 1, 1-4
Laarman, Linda M. Executive Compensation: The Hidden Costs, No. 2, 169-73
Laarman, Linda M. Health Plans and the ADA—Unanswered Questions, No. 3, 303-06
Laarman, Linda M. Playing Political Pundit: Employee Benefits Under the Clinton Administration, No. 4, 455-58
Langan, Michael J., and Lindgren, Christian L. DOL Clarifies Cafeteria Plan Audit and Trust Requirements, No. 3, 427-30
Langan, Michael J. Health Care FSAs and ERISA's Audit Requirement, No. 1, 141-43
Langan, Michael J. Medicare's Balance Billing Limit: HCFA Instructs Intermediaries To Enforce Law, No. 2, 275-78
Langan, Michael J. Will Health Care Force Changes to ERISA?, No. 4, 613-17
Levin, Naomi, Rogers, Thomasina, and Bell, Christopher. ADA and Benefit Plans: A Civil Rights Law Perspective, No. 3, 377-91
Lindgren, Christian L., and Langan, Michael J. DOL Clarifies Cafeteria Plan Audit and Trust Requirements, No. 3, 427-30
Macey, Scott J., Hinrichs, Peter A., and Meagher, Thomas W. Installing Group Long-Term-Care Insurance, No. 3, 307-32
Mason, Kenneth A. Commentary on Section 457(f) Plans, No. 3, 301-02
Meagher, Thomas W., Macey, Scott J., and Hinrichs, Peter A. Installing Group Long-Term-Care Insurance, No. 3, 307-32
Monkmeyer, Susan R. COBRA Election Period Extended after *Branch v. G. Bernd Co.*, No. 1, 79-88
Morgan, Charles C. More on Trust-Owned Life Insurance, No. 4, 451-54
Morgan, Charles C. TOLI and Welfare Plans, No. 2, 243-51
Northrup, Herbert R. Taxing Nonsignatory Companies To Pay for Collective-Bargaining Benefits Costs: The Coal-Mine Proposal, No. 1, 103-20
Oringer, Andrew L., and Segal, Michael J. New IRS Dogma: Model Rabbi Trust Released, No. 4, 477-510

Rogers, Thomasina, Bell, Christopher, and Levin, Naomi. ADA and Benefit Plans: A Civil Rights Law Perspective, No. 3, 377-91
Rosenow, Kathleen S., Brown, Kyle N., and Sorensen, Kjeld. Health Care Funding Vehicles: Tax-Favored Versus Other Approaches, No. 1, 5-23
Segal, Michael J., and Oringer, Andrew L. New IRS Dogma: Model Rabbi Trust Released, No. 4, 477-510
Shreve, Jonathan L. Choosing Employee Health Plans: A Checklist for Employers, No. 3, 351-65
Simon, Stanley C. A Fool's Game: Depending on ERISA Preemption Compensation, No. 4, 589-96
Sorensen, Kjeld, Rosenow, Kathleen S., and Brown, Kyle N. Health Care Funding Vehicles: Tax-Favored Versus Other Approaches, No. 1, 5-23
Strange, Margaret J., and Walworth, Carla R. Regulations at Odds: The ADA and State Family and Medical Leave Acts Face Off, No. 4, 557-75
Wagner, Martha Jo. *Firestone v. Bruch* Sweeps Clean, Aftermath Varies, No. 1, 41-59
Walworth, Carla R., and Strange, Margaret J. Regulations at Odds: The ADA and State Family and Medical Leave Acts Face Off, No. 4, 557-75
Zilg, Robert J. Integrated Managed Care and Workers' Compensation: Problems and Opportunities, No. 2, 227-42

ACCOUNTING

Dodging the Postretirement Medical Litigation Bullet: The Financial Side, Peggy F. Horn and Gregory C. Braden, No. 3, 333-49

AIDS

Literature Reviewed

AIDS: How Management Should Respond, Thomas, Moore, and Brown (*Employment Relations Today*), No. 1, 157-58
Financial Realities of AIDS in the Workplace, Alliton (*HRMagazine*), No. 3, 441
The Impact of AIDS on the Insurance Industry, Getz and Bentkover (*Journal of the American Society of CLU & ChFC*), No. 2, 292
The Impact of ERISA on Discrimination Claims of People with AIDS, Highberger (*Employee Relations Law Journal*), No. 1, 157
The Impact of ERISA on Discrimination Claims of People with AIDS, Highberger (*Employee Relations Law Journal*), No. 2, 292-93

AMERICANS WITH DISABILITIES ACT

ADA and Benefit Plans: A Civil Rights Law Perspective, Thomasina Rogers, Christopher Bell, and Naomi Levin, No. 3, 377-91
The ADA and Employee Health Plans—An Overview, Ellen A. Henessy, No. 3, 367-76
The ADA and Risk Classification in Benefit Plans, Harry L. Drake, No. 3, 393-403
Regulations at Odds: The ADA and State Family and Medical Leave Acts Face Off, Carla R. Walworth and Margaret J. Strange, No. 4, 557-75

Literature Reviewed

Insurance Options Under ADA, Kornblau, Soll, and Ellexson (*HRMagazine*), No. 3, 441-442
Shining Light on ADA, Pimentel and Lotito (*HRMagazine*), No. 3, 441

BENEFIT PROGRAM OBJECTIVES

Literature Reviewed

Achieving Benefit Program Objectives, Wymer, Faulkner, and Parente (*HRMagazine*), No. 3, 442

CAFETERIA PLANS

Including Accident & Health Policies in a Cafeteria Plan, James S. Hutchinson and John R. Hickman, No. 4, 511-31
Qualified-Cafeteria Plan Hybrid: Appetizing Addition to Retiree Funding Menu?, Dennis R. Coleman and Mary S. Case, No. 4, 533-55

CHILD CARE

Literature Reviewed

Child Care: Arrangements and Costs, Veum and Gleason (*Monthly Labor Review*), No. 2, 293
Child-Care Problems: An Obstacle to Work, Cattan (*Monthly Labor Review*), No. 2, 293
How Small Employers Are Benefiting from Offering Child Care Assistance, Eichman and Reisman (*Employment Relations*), No. 3, 442
Pregnancy Disability and Child Care Leave: What Does Title VII Require?, Pulliam (*Employee Relations Law Journal*), No. 1, 158

COBRA

COBRA Election Period Extended after *Branch v. G. Bernd Co.*, Susan R. Monkmeyer, No. No. 1, 79-88

What the Courts Think COBRA Means: The Early Cases, Mary A. Brauer, No. 1, 61-78

COLLECTIVE BARGAINING

Taxing Nonsignatory Companies To Pay for Collective-Bargaining Benefits Costs: The Coal-Mine Proposal, Herbert R. Northrup, No. 1, 103-20

DEFERRED COMPENSATION

New IRS Dogma: Model Rabbi Trust Released, Andrew L. Oringer and Michael J. Segal, No. 4, 477-510

Literature Reviewed

Deferred-Comp Plans Doing It Right, Mills and Bjelland (*Best's Review*), No. 4, 632

Martin v. Commissioner: Relief from Constructive Receipt, Shultz, Tormey, and Hall (*Employee Relations Law Journal*), No. 1, 158-59

Maximizing the Benefits of Deferred Compensation Plans Funded through Secular Trusts, Walker and Olson (*Journal of Taxation*), No. 4, 632

Special Rules Allow Flexible Deferred Compensation Plans for Exempt, Government Employees, Scialabba (*Journal of Taxation*), No. 3, 442-43

DOL MATTERS

Health Care FSAs and ERISA's Audit Requirement, Michael J. Langan, No. 1, 141-43

EARLY RETIREMENT

Early Retirement Incentive Window Plans: New Hurdles, Nicholas P. Damico and Barbara A. Graham, No. 1, 89-101

EDITORIALS

Election-Year Opportunities, Linda M. Laarman, No. 1, 1-4

Executive Compensation: The Hidden Costs, Linda M. Laarman, No. 2, 169-73

Health Plans and the ADA—Unanswered Questions, Linda M. Laarman, No. 3, 303-06

Playing Political Pundit: Employee Benefits Under the Clinton Administration, Linda M. Laarman, No. 4, 455-58

EMPLOYEE ASSISTANCE PROGRAMS

Literature Reviewed

EAPs: An Expert Roundtable on Problems, Solutions, Hermle (*Employment Relations Today*), No. 1, 159

Employee Assistance Programs: An Employer's Guide to Emerging Liability Issues, Parliman and Edwards (*Employee Relations Law Journal*), No. 2, 293-94

Employee Assistance Programs: An Employer's Guide to Emerging Liability Issues, Parliman and Edwards (*Employee Relations Law Journal*), No. 4, 632-33

EMPLOYEE STOCK OPTION PROGRAMS

Literature Reviewed

Combining Stock-Related Nonqualified Deferred Compensation Arrangements with an ESOP, Easton (*Tax Advisor*), No. 2, 294

ERISA

ERISA Preemption's Use To Cut Workers' Compensation Costs, Cynthia Marcotte Gibson, Janna Powers King, and Robert Glenn Chadwick, Jr., No. 2, 187-97

A Fool's Game: Depending on ERISA Preemption Compensation, Stanley C. Simon, No. 4, 589-96

Recent Rulings: ERISA Preemption, and More ERISA Preemption, Willis J. Goldsmith, No. 4, 619-29

Literature Reviewed

ERISA: Jury Trial Mandated for Benefit Claims Actions, Flint (*Loyola of Los Angeles Law Review*), No. 2, 295

ERISA: Where's the Preemption Now?, Engel (*Tort and Insurance Law Journal*), No. 4, 633

ERISA Regulations, Kushner and Hennessy (BNA Books), No. 2, 292

The Impact of ERISA on Discrimination Claims of People with AIDS, Highberger (*Employee Relations Law Journal*), No. 2, 292-93

EXECUTIVE COMPENSATION

Executive Compensation in Not-For-Profits: Working within the Rules, Michael Footer, No. 2, 211-225

Literature Reviewed

GEBA: The Executive Compensation Answer, Peterson (*Journal of the American Society of CLU & ChFC*), No. 2, 295-96

Group Term Carve-Outs for Executives, Uyl, Phelan, and Phelan (*Journal of the American Society of CLU & ChFC*), No. 2, 295
Inventing the Future: New Approaches to Management, Compensation, and Learning at Apple Computer, Sullivan (*Employment Relations Today*), No. 2, 296
Rewarding Executives with Stock and Stock-Value Arrangements, Hawksley and Melbinger (*Taxation for Lawyers*), No. 4, 633

FAMILY CARE

Literature Reviewed

Marriott's Family Matters, Solomon (*Personnel Journal*), No. 1, 159

FEDERAL BENEFIT DEVELOPMENTS

DOL Clarifies Cafeteria Plan Audit and Trust Requirements, Christian L. Lindgren and Michael J. Langan, No. 3, 427-30
Medicare's Balance Billing Limit: HCFA Instructs Intermediaries To Enforce Law, Michael J. Langan, No. 2, 275-78
Will Health Care Force Changes to ERISA?, Michael J. Langan, No. 4, 613-17

FLEXIBLE BENEFITS

Literature Reviewed

Getting Flexible, O'Hargan (*Best's Review*), No. 4, 634
The Impact of Flexible Benefits on Employee Satisfaction: A Field Study, Barber, Dunham and Formisano (*Personnel Psychology*), No. 4, 633-34

FLEXIBLE WORK ARRANGEMENTS

Flexible Work Arrangements: An Emerging Area of Law, Joseph DeGiuseppe, Jr., No. 1, 25-40

FORUM

Commentary on Section 457(f) Plans, Kenneth A. Mason, No. 3, 301-02
A Commentary on Window Plans, C. Mark Bongard, No. 2, 165-67
More on Trust-Owned Life Insurance, Charles C. Morgan, No. 4, 451-54

FRINGE BENEFITS

Literature Reviewed

Employee Fringe and Welfare Benefit Plans, Canan and Mitchell, No. 4, 631

HEALTH CARE

The ADA and Employee Health Plans—An Overview, Ellen A. Henessy, No. 3, 367-76
Choosing Employee Health Plans: A Checklist for Employers, Jonathan L. Shreve, No. 3, 351-65
Duking It out with the Doctors: Litigation between Providers and Payers, Victoria F. Davis, No. 2, 175-86
Health Care Funding Vehicles: Tax-Favored Versus Other Approaches, Kjeld Sorensen, Kathleen S. Rosenow, and Kyle N. Brown, No. 1, 5-23
New Rules for Medigap Insurance: Alternative for Retiree Health Care?, Donato J. Gasparro, No. 4, 577-87

Literature Reviewed

Alternatives to Hospital Care Under Employee Benefit Plans, Burke (*Monthly Labor Review*), No. 2, 296
Beating the Odds, Overman and Thornburg (*HRMagazine*), No. 3, 444
Examining Your Insurance Carrier, Sturges (*HRMagazine*), No. 3, 443-44
Getting to the Point of Service, Fleischacker (*Best's Review*), No. 3, 443
Hands-on Answers to Hidden Health Costs, Martinez and Lamoglia (*HRMagazine*), No. 3, 444
Health and Welfare Benefit Plans: A Legal Guide to Planning and Management, Nelson, No. 4, 631-32
Health Insurance and Life Insurance: Recent Case Law Developments, Hasman, Engel, and Larmore (*Tort and Insurance Law Journal*), No. 3, 444-45
Negotiating Health Insurance in the Workplace: A Basic Guide, Taylor, No. 4, 632
A Low-Cost Wellness Program, Caudron (*Personnel Journal*), No. 3, 448
Now Is the Time, Osborne (*Best's Review*), No. 3, 443
Self-Insurance Checkup, Munson and Israel (*HRMagazine*), No. 3, 444
Stating the Case for Health Care Reform, Freedman (*Best's Review*), No. 3, 443
The Status of Employee Health Care Benefits: A Management Dilemma, Miller and Lash (*Employment Relations Today*), 1, 159-60
The Strengths and Scope of Managed Health Care Today, Jenkins (*Employment Relations*), No. 3, 444
Tackling the Nation's Benefits Structure, Strazewski (*Risk and Insurance*), No. 2, 296-97

HEALTH PROMOTION PROGRAMS

Literature Reviewed

Four Practical Steps to Achieving Cost-Effective Employee Health Promotion Programs, Storlie (*Employment Relations Today*), No. 4, 634

IRS DEVELOPMENTS

Closed and Withdrawn Regulations Projects, Philip R. Bosco, No. 3, 419-21

Dependent Life Insurance, Philip R. Bosco, No. 1, 136-38

Employer-Provided Outplacement Services, Philip R. Bosco, No. 4, 607-12

Expiring Tax Provisions, Philip R. Bosco, No. 1, 131-33

Geographic-Locale Restriction on VEBAs, Philip R. Bosco, No. 4, 607-12

Group-Term Life Insurance, Philip R. Bosco, No. 1, 133-36

1992 Business Plans, Philip R. Bosco, No. 3, 421-26

Rulings: Secular Trusts, Rabbi Trusts, S-Corporation FICA, and Revised Per Diem, Philip R. Bosco, No. 2, 263-72

LEASED EMPLOYEES

Literature Reviewed

Leasing Employees May Ease Benefit Compliance, Selter (*Taxation for Lawyers*), No. 3, 445

LEAVES OF ABSENCE

Literature Reviewed

Effective Handling of Health-Related Leaves of Absence, Connell and Schwartz (*Employee Relations Law Journal*), No. 4, 634-35

LEGAL DEVELOPMENTS

Literature Reviewed

Employee Benefits: Recent Developments, Hatch (*Tort and Insurance Law Journal*), No. 3, 445

LIFE INSURANCE

TOLI and Welfare Plans, Charles C. Morgan, No. 2, 243-51

Literature Reviewed

Growth of Employer-Sponsored Group Life Insurance, Bucci (*Monthly Labor Review*), No. 2, 297

Health Insurance and Life Insurance: Recent Case Law Developments, Hasman, Engel, and Larmore (*Tort and Insurance Law Journal*), No. 3, 444-45
Risks Involved in the Sale of Life Insurance to Multiple Employer Welfare Benefit Plans, Culhane (*Journal of the American Society of CLU & ChFC*), No. 2, 297

LITIGATION

Benefit Overpayments, Willis J. Goldsmith, No. 3, 435-37
Courts Split on Employer's Right To Change Retiree Health Benefits, Willis J. Goldsmith, No. 1, 145-55
Duking It out with the Doctors: Litigation between Providers and Payers, Victoria F. Davis, No. 2, 175-86
Fiduciary Duty, Willis J. Goldsmith, No. 2, 284-86
Fiduciary Duty, Willis J. Goldsmith, No. 3, 439-40
Firestone v. Bruch Sweeps Clean, Aftermath Varies, Martha Jo Wagner, No. 1, 41-59
Preemption, Willis J. Goldsmith, No. 2, 286-87
Recent Decisions Address Key Terms, Willis J. Goldsmith, No. 3, 431-35
Recent Rulings: ERISA Preemption, and More ERISA Preemption, Willis J. Goldsmith, No. 4, 619-29
Retiree Benefits, Willis J. Goldsmith, No. 3, 437-38
Technical Violations, Willis J. Goldsmith, No. 2, 279-84
Workers' Compensation Benefits, Willis J. Goldsmith, No. 2, 287-89

LONG-TERM-CARE INSURANCE

Installing Group Long-Term-Care Insurance, Scott J. Macey, Peter A. Hinrichs, and Thomas W. Meagher, No. 3, 307-32

MANAGED CARE

Integrated Managed Care and Workers' Compensation: Problems and Opportunities, Robert J. Zilg, No. 2, 227-42

Literature Reviewed

Managed-Care Health Programs: Reduce Exposure to Liability, Jespersen (*The Brief*), No. 1, 160

MASS TRANSIT

Literature Reviewed

Mass Transit: A New Employee Benefit, Dommermuth (*HRMagazine*), No. 3, 445

MERIT PAY

Literature Reviewed

The Public Sector Pays for Performance, Newlin and Meng (*Personnel Journal*), No. 1, 160-61

MISCELLANEOUS

Literature Reviewed

Employee Benefits, Ashner, et al. (*Labor Lawyer*), No. 4, 634

Employee Benefits Dictionary: An Annotated Compendium of Frequently Used Terms, Briggs, Kushner, and Schinabeck (BNA Books), No. 2, 291

Employee Benefits Law 1989-90 Supplement, Bureau of National Affairs, No. 4, 631

Proceedings of the Forty-Third Annual Meeting, Burton, ed. (IRRA), No. 2, 291-92

PAY-FOR-PERFORMANCE

Literature Reviewed

Flex-Base Addressed Pay Problems, Thomann (*Personnel Journal*), No. 3, 446

Models for Skill-based Pay Plans, Bunning (*HRMagazine*), No. 3, 446

PAY PLANS

Literature Reviewed

Pay Plans: Scott Paper Aims for a Return to Common Sense and Simplicity, Bobertz (*Employment Relations Today*), No. 4, 635

PENSION PLANS

Owner Participation in Taft-Hartley Plans Risky, N. Caroline Harney, No. 2, 199-209

PROFESSIONAL CORPORATIONS

Literature Reviewed

Unreasonable Compensation for Employee-Stockholders of a Professional Corporation, Dietrich (*Tax Advisor*), No. 3, 446-47

RETIREE BENEFITS

New Rules for Medigap Insurance: Alternative for Retiree Health Care?, Donato J. Gasparro, No. 4, 577-87

Literature Reviewed
Retiree Medical Plan Design: Determining the Philosophy, Communicating the Need, Dopkeen and Kastiel (*Employment Relations Today*), No. 1, 161

REVIEW OF BENEFIT DETERMINATIONS
Firestone v. Bruch Sweeps Clean, Aftermath Varies, Martha Jo Wagner, No. 1, 41-59

S CORPORATIONS
Literature Reviewed
Proposed Regs. Provide Some Flexibility to S Corps. in Earnings Distributions, Lemons and Blau (*Journal of Taxation*), No. 4, 635
Some Fringes Are Still Free to S Corporation Owner-Employees, Eule (*Taxation for Lawyers*), No. 3, 447

SALARY
Literature Reviewed
Salary and Benefit Compensation at American Research Universities, Browne and Trieschmann (*Journal of Risk and Insurance*), No. 1, 161-62

SELF-INSURED PLANS
Literature Reviewed
ASO's Feast of Services, Silkowski (*Best's Review*), No. 4, 636
Court Imposes COB "Birthday Rule" on Self-Insured Plans, Shultz and Gisonny (*Employee Relations Law Journal*), No. 4, 635-36
Putting the "Self" into Self-Insurance, Weinstein (*Risk and Insurance*), No. 4, 636
Self-Insurance Cuts Health Care Costs, Stuart (*Personnel Journal*), No. 4, 636

STATE AND LOCAL GOVERNMENT
Literature Reviewed
Employee Benefits in State and Local Governments, Hedger (*Monthly Labor Review*), No. 3, 447

STATE-LEVEL DEVELOPMENTS
The Louisiana Service Charge: The Wrong Way To Do Right, Jack B. Helitzer, No. 1, 121-29
Medicare Balance Billing: Some States More Effective Than Feds, Jack B. Helitzer, No. 4, 597-606

Secondary Plans under COB: It May Not Pay To Play Around, Jack B. Helitzer, No. 2, 253-62
State Efforts To Provide Universal Health Care Coverage: Florida, Minnesota, Oregon, Jack B. Helitzer, No. 3, 405-17

TAXATION

Taxing Nonsignatory Companies To Pay for Collective-Bargaining Benefits Costs: The Coal-Mine Proposal, Herbert R. Northrup, No. 1, 103-20

Literature Reviewed

Computing Deduction Limits for Welfare Benefit Plans, Amoroso (*Journal of Taxation*), No. 4, 636
Global Payroll—A Taxing Problem, Stuart (*Personnel Journal*), No. 1, 162
IRS Issues Final Nondiscrimination Rules, Shultz, Hall and Durfee (*Employee Relations Law Journal*), No. 4, 636-37
IRS Issues Final Nondiscrimination Rules, Shultz, Tormey, and Hall (*Employee Relations Law Journal*), No. 2, 298
Martin v. Commissioner: Relief from Constructive Receipt, Shultz, Tormey, and Hall (*Employee Relations Law Journal*), No. 2, 298

TIME-OFF BENEFITS

Literature Reviewed

Time-Off Benefits in Small Establishments, Miller (*Monthly Labor Review*), No. 3, 447

TRUST-OWNED LIFE INSURANCE

TOLI and Welfare Plans, Charles C. Morgan, No. 2, 243-51

UNEMPLOYMENT INSURANCE

Literature Reviewed

Changes in Unemployment Insurance Legislation in 1991, Runner (*Monthly Labor Review*), No. 3, 447

UTILIZATION REVIEW

The Legal Challenge of Designing a Successful Utilization Review Strategy, Terry Bancroft Dowd, No. 4, 459-76

WELFARE BENEFIT PLANS

Owner Participation in Taft-Hartley Plans Risky, N. Caroline Harney, No. 2, 199-209

Taxing Nonsignatory Companies To Pay for Collective-Bargaining Benefits Costs: The Coal-Mine Proposal, Herbert R. Northrup, No. 1, 103-20
TOLI and Welfare Plans, Charles C. Morgan, No. 2, 243-51

Literature Reviewed

Employee Fringe and Welfare Benefit Plans, Canan and Mitchell, No. 4, 631
Health and Welfare Benefit Plans: A Legal Guide to Planning and Management, Nelson, No. 4, 631-632

WINDOW PLANS

A Commentary on Window Plans, C. Mark Bongard, No. 2, 165-67
Early Retirement Incentive Window Plans: New Hurdles, Nicholas P. Damico and Barbara A. Graham, No. 1, 89-101

WORKERS' COMPENSATION

ERISA Preemption's Use To Cut Workers' Compensation Costs, Cynthia Marcotte Gibson, Janna Powers King, and Robert Glenn Chadwick, Jr., No. 2, 187-97
Integrated Managed Care and Workers' Compensation: Problems and Opportunities, Robert J. Zilg, No. 2, 227-42
Workers' Compensation Benefits, Willis J. Goldsmith, No. 2, 287-89

Literature Reviewed

Back on the Job, Egan (*Risk and Insurance*), No. 4, 637
Comp Costs Can Be Reduced, Randell (*Risk and Insurance*), No. 4, 638-39
Cumulative Trauma Disorders: The Occupational Illness of the Nineties, Bettendorf (*Employment Relations Today*), No. 1, 162
Cut High Cost of Workers' Compensation, Leinheiser (*Journal of Accountancy*), No. 3, 448-49
"Delawyerizing" the System, North (*Risk and Insurance*), No. 4, 638
Eliminating the Waste, North (*Risk and Insurance*), No. 4, 638
Jockeying for Benefits, Minkowitz (*The Brief*), No. 1, 162-63
Light Duty Morale Booster and Cost Saver, Pillsbury (*Risk and Insurance*), No. 4, 638
Managed Care Meets Workers' Comp, Simon (*Risk and Insurance*), No. 4, 639
Medical Cost Development in Workers' Compensation, Fields and Venezian (*Journal of Risk and Insurance*), No. 1, 163

Peace of Mind, Sulit (*Risk and Insurance*), No. 4, 639
Recent Trends in Workers' Compensation, McElveen (*Employee Relations Law Journal*), No. 4, 637-38
Round-the-Clock Coverage: Will It Fly?, Morris (*Risk and Insurance*), No. 2, 298-99
States of Turmoil, Morris (*Risk and Insurance*), No. 4, 638
Too Much of a Work Thing, Sulit (*Risk and Insurance*), No. 4, 639
Ways to Tame Workers' Comp Premiums, Swanke (*HRMagazine*), No. 3, 448
Workers' Comp Blues, Erlich (*California Lawyer*), No. 4, 637
Workers' Comp Pacesetters, North (*Risk and Insurance*), No. 2, 299
Workers' Comp Your Way, Morris (*Risk and Insurance*), No. 3, 449
Workers' Compensation: State Enactments in 1991, Berreth (*Monthly Labor Review*), No. 3, 448
Workers' Compensation and General Liability-1990 (*Best's Review*), No. 1, 164